

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ALABAMA

TOMMY JORDAN,	)	
	)	
Petitioner,	)	CASE NO. 2:06-MC-03279
	)	
v.	)	
	)	
UNITED STATES OF AMERICA,	)	
	)	
Respondent.	)	
<hr/>		

DECLARATION OF INTERNAL REVENUE SERVICE  
SPECIAL AGENT LOUIE WILSON

I, Louie E. Wilson, Jr., declare:

1. I am a duly commissioned Special Agent employed by the Criminal Investigation Division of the Internal Revenue Service in Montgomery, Alabama. As a Special Agent, I am authorized to issue Internal Revenue Service summonses pursuant to 26 U.S.C. Section 7602, Treas. Reg., Section 301.7602, and IRS Delegation Order No 4 (as revised).

2. In my capacity as a Special Agent, I am conducting an investigation of the federal income tax return preparation and filing activities of Tommy Jordan, doing business as Tax Tyme, for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal Revenue laws for the 2004 tax year.

3. In furtherance of this investigation and in accordance with 26 U.S.C. Section 7602, on October 14, 2005, I issued an Internal Revenue Service summons (Form 2039) to Tommy Jordan, through his attorney, Richard L. Pyper. The summons required Tommy Jordan to appear before me on October 25, 2005 at 10:00 a.m. to give testimony and to produce for

examination certain books, records, papers or other data, as described in the summons. A copy of this summons is attached hereto as Exhibit 1, and is incorporated herein by reference.

4. In response to the summons described in paragraph 3 above, I received a letter from Richard L. Pyper dated October 27, 2005. The letter states, in pertinent part, "With respect to documents you have requested, the taxpayer is no longer in possession of them, having delivered them to the undersigned prior to the date of your summons as collateral for an unpaid debt and for such other valid, legal purposes as are applicable, including but not limited to the attorney client privilege." This letter is attached to this declaration as Exhibit 2.

5. On December 13, 2005, in furtherance of the above investigation and in accordance with 26 U.S.C. Section 7602, I issued an Internal Revenue Service summons (Form 2039) to Richard L. Pyper. The summons required Richard L. Pyper to appear before me on January 10, 2006 at 10:00 a.m., to give testimony and to produce for examination certain books, records, papers or other data, as described in the summons. A copy of this summons is attached hereto as Exhibit 3, and is incorporated herein by reference.

6. On December 13, 2005, in accordance with 26 U.S.C. Section 7603(b), I served an attested copy of the summons described in paragraph 5 above on Richard L. Pyper, by certified mail, as evidenced by the Certificate of Service on the reverse side of the summons.

7. On December 13, 2005, in accordance with 26 U.S.C. Section 7609(a), I served Tommy Jordan with notice of the summons described in paragraph 5 above. The notice was served by certified mail, as evidenced by the certificate of service on the reverse side of the summons.

8. On January 9, 2006, Richard L. Pyper appeared at the Internal Revenue Service office in Montgomery, Alabama and advised me that he would not be producing the documents requested in the summons described in paragraph 5 above. Richard L. Pyper further advised me that a petition to quash this summons would be filed. Richard L. Pyper's refusal to comply with the summons continues to the date of this declaration.

9. With the exception of correspondence between Tommy Jordan, doing business as Tax Tyme, and the Internal Revenue Service, the books, records, papers and other data sought by the summons described in paragraph 5 above are not already in the possession of the Internal Revenue Service. With respect to tax returns, the Internal Revenue Service is only in possession of the information that was electronically submitted by Tommy Jordan, doing business as Tax Tyme. The Internal Revenue Service does not possess any hard copies or printouts of the 2004 federal income tax returns prepared by Tommy Jordan, doing business as Tax Tyme, which might include handwritten notes or changes.

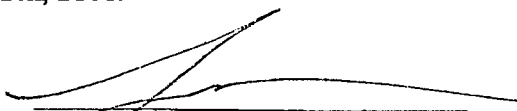
10. It is necessary and relevant to examine the books, records, papers, or other data sought by the summons described in paragraph 5 above in order to investigate the tax return preparation and filing activities of Tommy Jordan, doing business as Tax Tyme, for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal Revenue laws for the 2004 tax year.

11. A Justice Department referral, as defined by 26 U.S.C. Section 7602(d)(2), is not in effect with respect to Tommy Jordan for the 2004 tax year or Richard L. Pyper for the 2004 tax year.

12. All administrative steps required by the Internal Revenue Code for the issuance of the summons described in paragraph 5 above have been followed.

I declare under penalty of perjury, pursuant to 28 U.S.C. Section 1746, that the foregoing is true and correct.

Executed this 2<sup>nd</sup> day of March, 2006.

  
\_\_\_\_\_  
Lome E. Wilson, Jr.  
Special Agent  
Internal Revenue Service



# Summons

Exh.b.1 I

In the matter of Tommy Jordan (SSN: 416-74-3845) dba Tax Tyme, 1940 N. Ripley Street, Montgomery, AL 36104

Internal Revenue Service (Division): Criminal Investigation

Industry/Area (name or number): \_\_\_\_\_

Periods: 2004

## The Commissioner of Internal Revenue

To: Tommy Jordan (SSN: 416-74-3845) dba Tax Tyme

At: 1940 N. Ripley Street, Montgomery, AL 36104

You are hereby summoned and required to appear before Special Agent Louie Wilson an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please provide any and all records related to the preparation and filing of 2004 federal income tax returns for customers of Tax Tyme. The requested records should include, but are not limited to:

1. Copies of client returns;
2. Records related to client's personal information (Copies of Driver's License, Social Security Cards, ID cards, dependent information, income and expense records, records related to deductions, etc.);
3. Records related to refund anticipation loans (applications, copies of checks, etc.);
4. Records of payments received from clients;
5. Correspondence with clients, Household Bank and the Internal Revenue Service.

**Do not write in this space**

### Business address and telephone number of IRS officer before whom you are to appear:

Special Agent Louie Wilson, 1285 Carmichael Way, Montgomery, AL 36106 (334) 290-4026

Place and time for appearance at 1285 Carmichael Way, Montgomery, AL 36106



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 25th day of October, 2005 at 10 o'clock a m.

Issued under authority of the Internal Revenue Code this 14th <sup>(year)</sup> day of October, 2005 <sup>(year)</sup>

Signature of issuing officer

Special Agent

Title

Signature of approving officer (if applicable)

Title

**Original — to be kept by IRS**



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <i>10/14/05</i>	Time <i>10:33 A.M.</i>
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**How  
Summons  
Was  
Served**

1. ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed. *GIVEN TO POA RICHARD L. PYPEN*
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:  
*1940 N. Ripley Street, Montgomery, AL 36104 LCU*

Signature <i>[Signature]</i>	Title <i>SPECIAL AGENT</i>
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_ Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How  
Notice  
Was  
Given**

- |   |   |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.                                    | <input type="checkbox"/> I gave notice by handing it to the noticee.  |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
|   | <input checked="" type="checkbox"/> No notice is required.  |

Signature	Title
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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*Exhibit Z*

**RICHARD L. PYPER, J.D., C.P.A.**

Attorney & Counselor at Law

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P.O. Box 11706, Montgomery, Alabama 36111 ♦ (334) 273-0040 ♦ Facsimile: (334) 288-8080

*27*  
October *25*, 2005

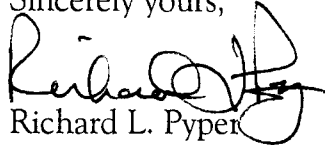
HAND DELIVERED & VIA REGISTERED U.S. MAIL

Mr. Louie E. Wilson, Jr., Special Agent  
Internal Revenue Service  
1285 Carmichael Way  
Montgomery, Alabama 36106

This is in response to the summons you delivered to me for my client, Tommy Jordan. On advice of counsel, Mr. Jordan respectfully declines to appear and give further testimony inasmuch as he has already met with you one time and answered your inquiries without the benefit of attending legal counsel. With respect to documents you have requested, the taxpayer is no longer in possession of them, having delivered them to the undersigned **prior to the date of your summons** as collateral for an unpaid debt and for such other valid, legal purposes as are applicable, including but not limited to the attorney client privilege.

Should you have any questions, please direct all contact and any further inquiries to the undersigned.

Sincerely yours,

  
Richard L. Pyper

bcc: Mr. Tommy Jordan

Periods: 2004

**At:** P.O. Box 11706, Montgomery, Alabama 36111

1. Copies of client returns;
2. Records related to client's personal information (Copies of Driver's License, Social Security Cards, ID Cards, dependent information, income and expense records, records related to deductions, etc.);
3. Records related to refund anticipation loans (applications, copies of checks, etc.);
4. Records of payments received from clients;
5. Correspondence with clients, Household Bank and the Internal Revenue Service.

**Original — to be kept by IRS**





# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>12/13/05</u>	Time <u>2:00 p.m.</u>
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## How Summons Was Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_

3. ☒ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: 7005 0390 0006 2654 3508  
P.O. Box 11706, Montgomery, Alabama 36111

Signature 	Title <u>Special Agent</u>
--	-------------------------------

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 12/13/05 Time: 2:00 p.m.

Name of Noticee: Tommy J. J. J.

Address of Noticee (if mailed): 2423 Pine St., Montgomery, AL 36111

## How Notice Was Given

☒ I gave notice by certified or registered mail to the last known address of the noticee.  
7005 0390 0006 2654 3508

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): \_\_\_\_\_

☐ I gave notice by handing it to the noticee.

☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.

☐ No notice is required.

Signature 	Title <u>Special Agent</u>
--	-------------------------------

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

## 1. Article Addressed to:

MR. Richard L. Pyper  
P.O. Box 11706  
Montgomery, AL 36111

## 2. Article Number

(Transfer from service label)

7005 0390 0006 2659 3508

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

## A. Signature

X *[Signature]*☐ Agent☒ Addressee

## B. Received by (Printed Name)

*[Signature]*

## C. Date of Delivery

12/14/05

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☒ No

## 3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

## 4. Restricted Delivery? (Extra Fee)

☐ Yes**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

## 1. Article Addressed to:

MR. Tommy Jordan  
2423 Price Street  
Montgomery, AL 36111

## 2. Article Number

(Transfer from service label)

7005 0390 0006 2659 3515

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

## A. Signature

X *[Signature]*☐ Agent☐ Addressee

## B. Received by (Printed Name)

Alison Jordan

## C. Date of Delivery

12-14-05

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☐ No

## 3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

## 4. Restricted Delivery? (Extra Fee)

☐ Yes